

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "A" BENCH

**Before Dr. BRR Kumar, Vice President
And Ms. Suchitra Kamble, Judicial Member**

**ITA No. 1959/Ahd/2025
Assessment Year 2016-17**

Blind Peoples Association India, 132ft, Ring Road Vastrapur, Ahmedabad PAN: AAAAB0440L (Appellant)	Vs	The Dy. CIT, Circle-1 (Exemption) Ahmedabad (Respondent)
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**Assessee by: Shri Nitin Pathak, A.R.
Revenue by: Shri Amit Pratap Singh, Sr. D.R.**

Date of hearing : 18-12-2025
Date of pronouncement : 07-01-2026

आदेश/ORDER

Per Suchitra Kamble, Judicial Member:

This is an appeal filed against the order dated 30-09-2025 passed by National Faceless Appeal Centre(NFAC), Delhi for assessment year 2016-17.

2. The grounds of appeal are as under:-

"The CIT appeal and AO did not take into consideration holistic view.

If micro view is taken, then qua each receipt, certain donation could have been allowed.

If macro view is taken, the facts remain corpus donation."

3. The assessee trust filed its return of income on 22-09-2016 declaring income at Rs. nil. The assessee was selected for complete scrutiny and the assessment order dated 11-12-2018 was passed u/s. 143(3) of the Income Tax Act, 1961. Vide the said order, the claim of corpus donation in respect of the amount of Rs. 5,39,59,121/- made by the assessee in the return of income for the assessment year 2016-17 was disallowed as the assessee failed to produce the evidences.

4. Aggrieved by the said order, the assessee filed appeal before the CIT(A) and the CIT(A) vide order dated 09-03-2020 partly allowed the appeal of the assessee. The Department filed appeal before the Tribunal and the Tribunal vide order dated 04-05-2022 set aside the issue of addition made of Rs. 5,39,59,121/- on account of corpus donation in the assessment order dated 11-12-2018. The Tribunal set aside the order of the CIT(A) and deleted the addition on account of corpus donation as well as restored the matter to the file of the Assessing Officer for deciding the same afresh on merits after examining the additional evidences filed by the assessee. The assessee submitted that said additional evidence before the Assessing Officer and the Assessing Officer vide order dated 28-03-2024 u/s. 143(3) r.w.s. 254 of the Income Tax Act has made addition to the extent of Rs. 3,43,30,759/-.

5. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) partly allowed the

appeal thereby restricting the disallowance of corpus donation to the extent of Rs. 4,35,96,352/- and deleted addition to the extent of Rs. 1,03,62,769/-.

6. Being aggrieved by the order of the CIT(A), the assessee filed appeal before the Tribunal

7. The ld. A.R. submitted that the assessee has given all the details in the second round before the CIT(A) as well as the Assessing Officer and also pointed out the paper book filed before the Tribunal at this juncture that each and every donation has been taken into account and the receipt to that effect has been issued and placed on record before both the authorities. Thus, the ld. A.R. submitted that despite these evidences, the CIT(A) has only granted the relief to the extent of Rs. 1,03,62,769/-. The ld. A.R. submitted that the Assessing Officer as well as CIT(A) has not taken overall documents wherein date of which donation received in bank/cash as well as donation receipt during was very well mentioned in all the receipts along with bank account in which donation is received including bank statement.

8. The ld. D.R. relied upon the assessment order and the order of the CIT(A).

9. We have heard both the parties and perused the material on record. It is pertinent to note that after going through voluminous paper book before us which was already presented before the CIT(A) as well as before the

Assessing Officer, it appears that the CIT(A) as well as the Assessing Officer has not taken into account the detailed entries along with receipts which are filed before us demonstrate that the donations were for the corpus fund only and therefore the Assessing Officer as well as CIT(A) was not right in confirming the addition to the extent to Rs. 4,35,96,352/-. Thus, the appeal of the assessee is allowed.

10. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 07-01-2026

Sd/-
(Dr. BRR Kumar)
Vice President
Ahmedabad : Dated 07/01/2026

Sd/-
(Suchitra Kamble)
Judicial Member

a.k.

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद